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## START-UP SUPPORT: THE CERTIFIED INCUBATORS

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*With the Law n. 221 of December 17th, 2012 (by conversion of the Growth 2.0 Decree ) the comprehensive regulatory framework of the start-up was developed and was introduced: the 'Start-up incubator certificate'.*

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The innovative start-ups and certified incubators, or certified incubators, are companies that make available to the entrepreneurs workplaces, suitable tools and their experience and professional training, in order to facilitate the rapid development of ideas with high economic potential.

The task of these enterprises is to support and accompany the development of the start-up since the **conception of the business idea to its early development**. The enterprises train the founders, while assisting them on the main themes of company management and offering their operational and managerial support.

Since the issuing of the Law, the entrepreneurial figure has developed significantly together with the provisions concerning it. Today, over the Art. 25 of the aforementioned law, it is also necessary to refer to the 'Decreto incubatori' (Decree of the Minister of Economic Development of February 21, 2013, entitled 'Requisiti incubatori di start-up innovative' - Incubator requirements of innovative start-up) and the Revenues Agency Circular no. 16/E of June 11, 2014, concerning the 'Tax breaks in favour of innovative start-ups and certified incubators'.

The definition of this entrepreneurial figure is found in the fifth paragraph of art. 25 of the aforesaid Decree Law: 'the certificate incubator is a limited company, created also in the legal status of cooperative, of the Italian law; it is a Societas Europaea residing in Italy under Art. 73 of the Decree of the President of the Republic on December 22, 1986 n. 917 which provides services to support the creation and the development of innovative start-ups'.

**The qualification of 'incubator certificate' is acquired by registration** in a dedicated section of the **Italian Register of Companies**. This qualification involves the application of special rules and several facilitations, substantially corresponding to those provided for 'innovative start-ups'. The major difference is that those **facilities** in the case of incubator certificate, have limited duration, as is the case for innovative start-ups, but they are applicable until the incubator meet the legal requirements.

The requirements must be self-certified through a declaration signed by the legal representative at the time of registration in the register of companies, on the basis of certain indicators and minimum values identified by the Decreto Incubatori. These requirements are exhaustively listed in Article 25, and according to paragraph 5, incubators must:

- a) have facilities, including real estate, adequate to accommodate innovative start-ups, such as reserved space to install equipment with the purpose of testing, verification or research;
- b) have adequate facilities for the activities of innovative start-ups, such as ultra-wideband (UWB) access to the Internet, meeting rooms, test equipment, testing or prototypes;
- c) be administered or managed by persons of recognized competence in the field of enterprise and innovation, and have a permanent technical structure and management consultancy;
- d) have regular relationships with universities, research centers, public institutions and financial partners which carry out activities and projects related to innovative start-ups;
- e) have appropriate and proven experience in the support for innovative start-ups.

In order to keep the registration in the dedicated section and, therefore, to have the status of 'certified incubator', as well as for start-ups, the incubator company must, within thirty days after the approval of the budget and not later six months after the close of each year, attest through a declaration deposited in the register of companies of the representative, the maintenance of the above requirements.

The obligation applies even if there are no updates to report (in which case it will be enough to confirm that the information deposited is updated). In case of loss of the requirements or in case of non-declaration of the requirements, the certificate incubator is deleted within sixty days in the dedicated section of the Register of Companies, while the registration will remain in the ordinary section.

However, it is necessary to point out that the implementation, even in a professional and systematic way, of the activity of start-up incubation, is not reserved only to an 'incubator certificate', given that it can be exercised by any subject. In fact the recognition of the incubator certificate constitutes a condition only for the registration in the dedicated section of the Register of Companies and to access to the corporation tax relief as well as to the tax breaks.

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